

CALSTARS Automated Year-End Report Checklist for Governmental Cost Funds

Use throughout the automated year-end reporting process to ensure each step is completed prior to electronic transmittal to the SCO, and subsequent submittal of the year-end package to SCO.

(Modified on 3/29/2008)

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| DEPARTMENT NAME: | |
| ORG CODE: | |
| FUND NUMBER: | |
| FUND NAME: | |
| CHECKLIST COMPLETED BY: | |
| DATE YEAR-END STATEMENT PACKAGE SENT TO SCO | |

SECTION 1: COMPLETE THIS SECTION BEFORE ORDERING PRELIMINARY DB3 REPORT

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| | Department has notified CALSTARS of intent to participate in Automated Year End (only required for first year participants). |
| | Department has submitted new or revised CALSTARS Security Forms (CALSTARS 95), if needed. |
| | Department has posted all accruals and adjustments. |
| | Encumbrances have not been reclassified with TC 517 and TC 519. |
| | GL 3021, Claims In Process, GL 6201 Payroll Clearing Account, and GL 6297, Allocated Clearing Account are all zero. |
| | Program 99, Clearing Account, has a zero balance on CALSTARS reports. |
| | Department has performed and reviewed all FM 13 reconciliations: Appropriations Other detail accounts (e.g. Revenue) General Ledgers (non-shared funds) Subsidiary File balances (G02 or S01 Reports) to Document File (D09 or D10 Reports) balances by GL Bank Reconciliation Revolving Fund Reconciliation |
| | There are no reconciling items to CALSTARS. |
| | Transaction Requests have been prepared to support all adjustments to SCO. |
| | There are no accruals or adjustments against reverting appropriations or prior year revenues. Note: If a claim schedule from a reverting appropriation (GL 3020) remains outstanding on June 30, confirm that SCO paid the claim from the reverting appropriation in the new year. |
| | Department has reviewed the following reports to ensure there are no over expenditures: B03, B06, or DB2 Reports for C accounts B04, B06, or DB2 Reports for D and F accounts |
| | Department has reviewed the G02 Report to ensure all accrual accounts have normal balances (GL 1110 has a debit balance, GL 3020 has a credit balance). |
| | Pending Budget Revisions have been approved by Department of Finance |
| | Pending Executive Orders have been processed by June 30. |

SECTION 2: COMPLETE THIS SECTION FOR THE FINAL REVIEW OF DB3 REPORT

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| | Department has resolved all fatal error messages on the DB3 Report. |
| | Department has received a one page null report for the non-transmittable records (DB3 Report requested at "N" Report Period option). NOTE: Departments must complete and submit a full set of manual statements for any fund that has non-transmittable records remaining after final adjustments are posted. |
| | Department has reviewed a final DB3 Report requested at "blank" Report Period option. Abnormal GL account balances have been reviewed and verified. Note: Only abnormal balances in GL 1110 or GL 1130 will result in non-transmittable records. All subsidiaries contain valid UCM Fund codes or General Ledger Account codes. Prepayments to ARF (GL 1730, Subsidiary 0602) and Reserve for Prepayment to ARF (GL 5330, Subsidiary 0602) agree with the G02 Report. Prepayments to Service Revolving Fund (GL 1730, Subsidiary 0666) and Prepayments to State Compensation Insurance Fund (GL 1730, Subsidiary 0512) are not included. The Fund Level Accruals page does not display GL 14xx, GL 3010, or GL 31xx (except Sales Tax). Adjustments to SCO appropriation and other detail accounts are displayed with the proper sign (GL 1400 is a "-" or negative; GL 3110 is a positive). Adjustments to SCO agree with supporting Transaction Requests. Pending Budget Revisions/Executive orders are included on the Pending Budget Revisions line in the Balance column. Encumbrances 'Funded By Reimbursements' does not exceed the amount of 'Encumbrances' for each detail appropriation. |
| | The deadline to transmit fund records to SCO has not passed. |

SECTION 3: COMPLETE THIS SECTION FOR REVIEW OF REMAINING YEAR-END REPORTS

First year participating departments must prepare hard copies of Report No. 1, 2, 3, 5 and 15. Refer to the Manual Year End Report Checklist, which is available in Chapter IV-A, Exhibit IV-25, and on the Internet at www.dof.ca.gov/html/calstars/calsdocs/optools/yecklist.doc for the review of these reports.

The remaining year-end reports have been prepared or ordered from CALSTARS and reviewed as follows:

REPORT NO. 4 - STATEMENT OF REVENUE (CALSTARS Q26 Report)

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| | Only Current Year Revenue is reported. |
| | Reconciliation of State Controllers Revenue with Statement of Revenue is complete. 'Total Revenue Per State Controllers Office Accounts' plus 'Reconciling Factors' (Accruals and Adjustments to SCO) equal 'Total Revenue Per Statement of Revenue'. |
| | Adjustments to SCO agree with supporting Transaction Requests. |

REPORT NO. 6 - FINAL BUDGET REPORT (CALSTARS BO6 Report)

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| | Total appropriations by Reference are not overspent (debit balance). NOTE: Report No. 6 must be submitted to SCO. |
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REPORT NO. 7 - PRE-CLOSING TRIAL BALANCE (G02)

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| | For a non-shared fund, GL 1140 and GL 1210 have debit balances and are reconciled to the SCO Fund Reconciliation. |
| | GL 1510, Due from Federal Government should not be used (used only in Federal Trust Fund). |
| | For bond funds, submit this report at fund and fund detail level. |

REPORT NO. 8 - POST-CLOSING TRIAL BALANCE (G02)

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| | There is only one fund balance – GL 5570 for shared funds or GL 5530 for non-shared funds. |
| | For a non-shared fund, GL 5530 Fund Balance has a credit or zero balance. A debit balance must be explained in a footnote on the certification letter. |
| | Subsidiaries on File have normal balances. |

REPORT NO. 14 - REPORT OF BANK AND/OR SAVINGS AND LOAN ASSOCIATION ACCOUNTS OUTSIDE STATE TREASURY (STD 445)

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| | Original is sent to State Treasurer's Office. If there are no accounts to report, state "There are no accounts outside of the State Treasury" on the report. |
| | Only one copy of Report No. 14 is submitted to SCO per department. If there are no accounts to report, departments are not required to submit a copy to SCO. |
| | Department name and organization code is included on report. |
| | ZBAs (zero balance accounts) are included on report. |

REPORT NO. 18 - STATEMENT OF CHANGES IN GENERAL FIXED ASSETS (G05))

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| | Report is requested at fund detail level. |
| | Beginning balances agree with the previous year's ending balances. Footnote any adjustments needed to the beginning balance. |
| | Ending balances are all debit amounts. |
| | Amounts agree with Property Ledger Reconciliation. |

REPORT NO. 19 - STATEMENT OF GENERAL FIXED ASSETS (G05)

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| | Only one Report No. 19 is submitted per department. |
| | Total of all general fixed assets of the department is reflected on the report. |

REPORT NO. 22 - STATEMENT OF CONTINGENT LIABILITIES

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| | Amounts shown are not reflected in any general ledger account. |
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SECTION 4: COMPLETE THIS SECTION BEFORE FINAL YEAR-END PACKAGE IS SUBMITTED

CERTIFICATION LETTER

Certification letters must follow the approved format as displayed in CALSTARS Procedures Manual, Volume 7, Chapter IV-B, Exhibit IVB-16 for ongoing participants and Exhibit IV-B-17 for first year participants.

Verify that the following information is included in the Certification Letter:

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| | Department name and organization number. |
| | Department mailing address and name of department director. |
| | Fund name and number. |
| | Declaration that the department is participating in CALSTARS Automated Year End for Governmental Cost Funds. |
| | Include the date that the fund's accruals and adjustments were transmitted to the SCO. |
| | All required reports, including Report No. 6 and CSYDB3-1, are listed for each fund/subfund. If there are no amounts to report on Report No. 4, 18, or 22, the statement "none to report" follows the report title. |
| | Only one Report No. 14 and Report No. 19 is submitted for the department. Report No. 14 and Report No. 19 appear under the heading "Special Reports". If there are no amounts to report, the statement "none to report" follows the report title. |
| | Ongoing participants include the statement "The CSYDB3-1 Report listed is in lieu of Report No. 1, Report No. 2, Report No. 3, Report No. 5, and Report No. 15. |
| | First year participants include the statement "This year end package includes a CALSTARS CSYDB3-1 in lieu of hard copies of Reports 2 and 15. |
| | Statement certifying that the data on the reports is true and correct. |
| | Title of the officer responsible for fiscal administration. |
| | Contact name, phone number, and e-mail address. |
| | The Certification Letter does not exceed two pages in length. |

FINAL YEAR-END PACKAGE

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| | CSYDB3-1, Automated SCO Year-End Report – Final, and CSYDB3-2, Transmitted SCO Year-End Report, have been generated. Note: CSYDB3-2 will not be created when there is no data to transmit. |
| | Adjustments to SCO have been annotated on the CSYDB3-1 Report and cross referenced to the supporting Transaction Request(s). |
| | Copies of the Transaction Request forms supporting the Report No. 3 adjustments are included in the year end package along with the Certification Letter. Each adjustment on the Transaction Request forms is cross-referenced to the CALSTARS CSYDB3-1 Report. |
| | Certification letter signed and dated. |
| | CSYDB3-2 and copy of final year-end package is retained by the department. |

